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PART - II

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GOVERNMENT OF PUDUCHERRY FINANCE DEPARTMENT

(G.O. Ms. No. 86/F2/2009, dated 27th February 2009)

NOTIFICATION

In exercise of the powers conferred by section 31 of the Puducherry Value Added Tax Act, 2007 (Act No. 9 of 2007), the Lieutenant-Governor, Puducherry being satisfied that it is necessary so to do in the public interest, is pleased to reduce the rate of tax payable in respect of:—

- (a) Building materials namely timber, plywood, hardware items, electrical goods, paints, sanitary wares and fittings, glasses, tiles, marble and granite from 12.5% to 6%;
- (b) Auto parts, accessories and attachments excluding tyres and tubes from 12.5% to 6%;

- (c) Amplifiers and speakers from 12.5% to 4%;
- (d) All types of furniture including mattresses from 12.5% to 6%;
- (e) Coffee powder from 4% to 1%;
- (f) Electrical and electronic home appliances from 12.5% to 8%
- (g) Ice cream from 12.5% to 8%;
- (h) Stainless steel vessels from 4% to 1%;
- (i) Generators from 12.5% to 4%; and
- (j) Soaps and detergents in all forms from 12.5% to 4%.
- 2. This notification shall come into force with immediate effect.

(By order of the Lieutenant-Governor)

T.M. BALAKRISHNAN, I.A.S.,
Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY FINANCE DEPARTMENT

(G.O. Ms. No. 87/F2/2009, dated 27th February 2009)

NOTIFICATION

In exercise of the powers conferred by section 31 of the Puducherry Value Added Tax Act, 2007 (Act No. 9 of 2007), the Lieutenant-Governor, Puducherry being satisfied that it is necessary so to do in the public interest, is pleased to make the following amendment to the notification issued in the G.O. Ms. No. 26/F2/2007 dated 1st July, 2007 of the Finance Department, Puducherry namely:—

AMENDMENT

In the G.O. Ms. No. 26/F2/2007, dated 1st July, 2007, the entry against item No. (h) shall be omitted.

2. This notification shall come into force with immediate effect.

(By order of the Lieutenant-Governor)

T.M. BALAKRISHNAN, I.A.S., Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY FINANCE DEPARTMENT

(G.O. Ms. No. 88/F2/2009, dated 27th February 2009)

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act No.74 of 1956), read with the notification No. F2/4/71-UTL, dated 9th December, 1971 of the Government of India, Ministry of Home Affairs, New Delhi, the Lieutenant-Governor, Puducherry, having been satisfied that it is necessary so to do in the public interest, is pleased to exempt the tax payable under sub-section (1) of section 8 of the said Act on the turnover from the inter-State sales of goods manufactured by all industries manufacturing computers and computer systems located in Puducherry and Yanam regions, which have commenced production before 31-12-1999 and registered with the Government of Puducherry subject to filing of 'C' Form declarations.

- 2. This exemption shall be valid upto 31-3-2010.
- 3. This notification shall come into force with immediate effect.

(By order of the Lieutenant-Governor)

T.M. BALAKRISHNAN, I.A.S., Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY FINANCE DEPARTMENT

(G.O. Ms. No. 89/F2/2009, dated 27th February 2009)

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956), read with the notification No. F2/4/71-UTL, dated 9th December, 1971 of the Government of India, Ministry of Home Affairs, New Delhi, the Lieutenant-Governor, Puducherry, having been

satisfied that it is necessary so to do in the public interest, is pleased to make the following amendment in the notification issued under G.O. Ms. No. 63/F2/2008, dated 16th October, 2008 of the Finance Department, Puducherry as published in Part – I, Extraordinary Gazette No. 80, dated 16th October, 2008 and the amendment so made shall be and shall always be deemed to have been incorporated in the said notification, namely:—

AMENDMENT

In the said notification dated 16th October, 2008, after paragraph 1, the following provisos shall be inserted, namely:—

"Provided that if any industrial unit is availing exemption immediately prior to 16th October, 2008 on the basis of the Government policy under the following G.O.'s,—

- (i) G.O.Ms.No.41/96/F2, dated 21-08-1996;
- (ii) G.O.Ms.No.53/99/F2, dated 10-08-1999; and
- (iii) G.O.Ms.No.79/99/F2, dated 31-12-1999;

such industrial units shall, notwithstanding the rescission of these three notifications, shall continue to be exempted only for the unexpired period of the exemption subject to the condition that such exemption shall cease on 31-3-2010:

Provided also that no industrial unit falling under the above proviso shall be exempted beyond 31-3-2010 eventhough such industrial unit including any other industry or industrial unit possess any certificate for the grant of exemption by the Director of Industries for any period beyond 31-3-2010."

(By order of the Lieutenant-Governor)

T.M. BALAKRISHNAN, I.A.S., Secretary to Government (Finance).

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